

## **Chapter 7**

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## **ARTICLE I.**

### **IN GENERAL**

#### **Sec. 7-1. Assessment of new buildings substantially completed, etc.**

(a) The commissioner of the revenue shall place an assessment on all new buildings in the county when such buildings are substantially completed or fit for use, occupancy and enjoyment; provided, that such completion or fitness for use, occupancy and enjoyment is prior to November first of the year of completion.

(b) Such assessment shall be computed according to the ratio which the proportion of the year such building is substantially completed or in condition for use, occupancy or enjoyment bears to the entire year. Any assessment made under this section after September first of any year shall not be subject to the five (5) per cent penalty for nonpayment until February fifth of the succeeding year. (Reso. 6-21-73; amended for recodification, 1987)

## **ARTICLE II.**

### **RETAIL SALES TAX**

#### **Sec. 7-2. Imposed; amount.**

Pursuant to Section 58.1-605 of the Code of Virginia, a local general retail sales tax at the rate of one (1) per cent, to provide revenue for the general fund of the county is hereby levied. Such tax shall be added to the rate of the state sales tax imposed by Chapter 6, Title 58.1, of the Code of Virginia. It shall be subject to all provisions of Chapter 6 of Title 58.1 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto. (6-13-66, § 1, amended for recodification, 1987)

#### **Sec. 7-2.1. Domestic fuels consumption exemption.**

The local general sales tax imposed under section 7-2 hereof shall not apply to artificial or propane gas, firewood, coal or home heating oil used by an individual purchaser for other than business, commercial or industrial purposes. (P.C. Ord. No. 98-12, 10-14-98)

#### **Sec. 7-3. Administration and collection.**

Pursuant to Section 58.1-605 of the Code of Virginia, the local general retail sales tax levied pursuant to this article shall be administered and collected by the state law commission in the same manner, and subject to the same penalties as provided for the state sales tax, with the adjustments required by Section 58.1-628 of the Code of Virginia. (6-13-66, § 2; amended for recodification, 1987)

## **ARTICLE III.**

### **USE TAX**

**Sec. 7-4. Imposed; amount.**

There is hereby imposed in the county a local use tax at the rate of one (1) per cent to provide revenue for the general fund of the county. Such tax shall be added to the rate of the state use tax imposed by Chapter 6, Title 58.1, Code of Virginia. Such tax shall be subject to all provisions of Chapter 6, Title 58.1, Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto. (Reso. 4-30-68, § 1; amended for recodification, 1987)

**ARTICLE IV.**

**RECORDATION TAX**

**Sec. 7-5. Impose; amount.**

There is hereby imposed a county recordation tax in an amount equal to one-third ( 1/3) of the amount of the state recordation tax collectable for the state on the first recordation of each taxable instrument; provided, that no tax shall be imposed under this article upon any instrument in which the amount of the state recordation tax collectable for the state on the first recordation of each taxable instrument; provided, that no tax shall be imposed under this article upon any instrument in which the state recordation tax is fifty cents (\$0.50) specifically; provided further, that where a deed or other instrument conveys, covers or relates to property located partly in the county and partly in another county or city, or in other counties or cities, the tax imposed under the authority of this article shall be computed only with respect to the property located in this county. (6-16-58)

**Sec. 7-6. Disposition; compensation of clerk of court.**

The clerk of the circuit court of the county collecting the tax imposed under this article shall pay such tax to the treasurer of the county. For his services in collecting the tax imposed by this article, the clerk shall be compensated out of the treasury of the county in the amount of five (5) percent of such tax upon each instrument taxable under this article recorded in his office. (6-16-58; amended for recodification, 1987)

**ARTICLE V.**

**BANK FRANCHISE TAX**

**Sec. 7-7. Definitions.**

For the purpose of this article, the following words shall have the meanings ascribed to them by this section:

*Bank:* Shall be as defined in section 58.1-1201 of the Code of Virginia.

*Net capital:* Shall mean a bank's net capital computed pursuant to section 58.1-1205 of the Code of Virginia.  
(P.C. Ord. No. 80-4, 6-23-80; amended for recodification, 1978)

## **Sec. 7-8. Imposition of county bank franchise tax.**

(a) Pursuant to the provisions of chapter 12 of title 58.1 of the Code of Virginia, there is hereby imposed upon each bank located outside any incorporated town but otherwise within the boundaries of this county a tax on net capital equaling eighty (80) percent of the state rate of franchise tax set forth in section 58.1-1204 of the Code of Virginia.

(b) In the event that any bank located within the boundaries of this county but outside any incorporated town located herein and is not the principal office but is a branch extension or affiliate of the principal office, the tax upon such branch shall be apportioned as provided by section 58.1-1211 of the Code of Virginia.

(P.C. Ord. No. 80-4, 6-23-80; amended for recodification, 1987)

### **Sec. 7-8.1. Filing of return and payment of tax.**

(a) On or after the first day of January of each year, but not later than March first of any such year, all banks whose principal offices are located within this county but outside any incorporated town herein shall prepare and file with the commissioner of the revenue a return as provided by section 58.1-1207 of the Code of Virginia in duplicate which shall set forth the tax on net capital computed pursuant to chapter 12 of title 58.1 of the Code of Virginia. The commissioner of the revenue shall certify a copy of such filing of the bank's return and schedules and shall forthwith transmit such certified copy to the state department of taxation.

(b) In the event that the principal office of a bank is located outside the boundaries of this county or within any town located herein, and such bank has branch offices located within this county, in addition to the filing requirements set forth in subsection (a) hereof, any bank conducting such branch business shall file with the commissioner of the revenue a copy of the real estate deduction schedule, apportionment and other items which are required by sections 58.1-1207, 58.1-1211 and 58.1-1212 of the Code of Virginia.

(P.C. Ord. No. 80-4, 6-23-80; amended for recodification, 1987)

### **Sec. 7-8.2. Reserved.**

### **Sec. 7-8.3. Penalty upon bank for failure to comply with article.**

Any bank which shall fail or neglect to comply with any provision of this article shall pay a penalty of five (5) percent of the tax due.

(P.C. Ord. No. 80-4, 6-23-80; amended for recodification, 1987)

## **ARTICLE VI.**

### **UTILITY SERVICES TAX**

### **Sec. 7-9. Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

*Commercial or industrial user:* The owner or tenant of property used for commercial or industrial purposes, including apartment buildings, who pays for utility service for such property.

*Local telephone service:* Any service taxable as local telephone service under the provisions of the Internal Revenue Code of 1954, as amended, relating to federal communications taxes, as such provisions were in force and effect on December 31, 1971.

*Purchaser:* Every person who purchases a utility service.

*Residential user:* The owner or tenant of private residential property who pays for utility service in or for such property.

*Seller:* Every person, whether a public service corporation or a municipality, who sells or furnishes a utility service.

*Utility services:* Includes local telephone service, electricity service and natural gas service furnished in the county.

(8-14-72, § 1; P.C. Ord. No. 1-92, 4-22-92)

#### **Sec. 7-10. Imposed; amount.**

(a) Except as hereinafter provided, there is hereby imposed and levied by the county upon each purchaser of a utility service a tax in the amount of twenty (20) percent of the charge, exclusive of any federal tax thereon, made by the seller against the purchaser with respect to each utility service, which tax in every case shall be collected by the seller from the purchaser and shall be paid by the purchaser to the seller for the use of the county at the time the purchase price or payment for such charge shall become due and payable under the agreement between the purchaser and the seller; provided that in case any monthly bill of a residential user shall exceed ten dollars (\$10.00), no tax shall be computed on such excess, and in case any monthly bill of a commercial user shall exceed one hundred dollars (\$100.00) no tax shall be computed on such excess. In case bills are submitted by any seller for two (2) months' service, no tax shall be computed on so much of such bill as shall exceed twenty dollars (\$20.00) for residential user or two hundred dollars (\$200.00) for a commercial user.

(b) Effective with the first bill for electric energy rendered for meter readings on or after January 1, 2001, the rate of tax on the electric energy delivered to the user shall be as follows:

- (1) *Residential user:* \$0.1500 per kilowatt hour (kWh) with a minimum tax of \$1.40 per month and a maximum tax of \$2.00 per month.
- (2) *Commercial or industrial user:* \$0.014674 per kilowatt hour (kWh) with a minimum tax of \$2.29 per month and a maximum tax of \$20.00 per month.

(c) Effective with the first bill for natural gas energy rendered for meter readings on or after January 1, 2001, the rate of tax on the natural gas energy delivered to the user shall be as follows:

- (1) *Residential user:* \$2.00 per month

- (2) *Commercial or industrial user*: \$4.65 per month plus \$0.0520 per hundred cubic feet (CCF) with a maximum tax of \$20.00 per month.

(8-14-72, § 2; P.C. Ord. No. 7-87, 6-10-87; P.C. Ord. No. 00-12, 9-27-00)

**Sec. 7-10.1. Reserved.**

**Sec. 7-11. Seller--Duties generally.**

It shall be the duty of every seller in acting as the tax collection medium or agency for the county to collect from the purchaser, for the use of the county, the tax imposed and levied by this article at the time of collecting the purchase price charged for a utility service. The taxes collected during such calendar month shall be reported by each seller to the commissioner of the revenue, and each seller shall remit the amount of tax shown by such report to have been collected to the county treasurer on or before the last day of the first calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax. The required reports shall be in the form prescribed by the commissioner of the revenue. (8-14-72, § 3)

**Sec. 7-12. Same--Maintenance of records; records to be open to inspection.**

Each seller shall keep complete records showing all purchases in the county, which records shall show the price charged against each purchaser with respect to each purchase, the date thereof, the date of payment thereof and the amount of tax imposed under this article. Such records shall be kept open for inspection by the duly authorized agents of the county at reasonable times, and the duly authorized agents of the county shall have the right, power and authority to make such transcripts thereof during such times as they may desire. (8-14-72, § 4)

**Sec. 7-13. Exceptions for local messages by coin-operated telephones.**

(a) The tax imposed and levied by this article with respect to local exchange telephone service shall apply to all charges made for local exchange telephone service, except local messages which are paid for by inserting coins in coin-operated telephones.

(b) The tax imposed and levied by this article shall not apply to sales of electricity service for resale. (8-14-72, §§ 6, 7)

**Sec. 7-14. Exemptions for governmental agencies.**

The United States of America, the state and the political subdivisions, boards, commissions and authorities thereof are hereby exempted from the payment of the tax imposed and levied by this article with respect to the purchase of utility services used by such governmental agencies. (8-14-72, § 5)

**Sec. 7-15. Violations; penalties.**

Any purchaser failing, refusing or neglecting to pay the tax imposed or levied by this article and any seller violating the provisions of this article and any officer, agent or employee of any seller violating the provisions of this article shall upon conviction be subject to a fine of not more than one hundred dollars

(\$100.00). Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. (8-14-72, § 9)

#### **Sec. 7-15.1. Local tax for E911.**

In addition to the tax imposed and levied in the foregoing section 7-10, and notwithstanding any other provision of this article, there is hereby imposed and levied upon each purchaser of telephone utility service, except federal, state and local government agencies, a special tax for recovery of initial capital and installation costs and recurring maintenance costs of the County's E911 emergency telephone system, at a rate set annually by resolution of the board of supervisors.

For the purpose of compensating the telephone utility which accounts for and remits to the county the special tax levied by this section, the telephone utility shall be allowed three (3) percent of the amount of the tax due and accounted for in the form of a deduction in submitting the return and paying the amount due by it to the county.

(P.C. Ord. No. 86-4, 5-14-86)

### **ARTICLE VII.**

#### **REAL ESTATE TAX RELIEF FOR ELDERLY AND DISABLED PERSONS**

#### **Sec. 7-16. Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

- (a) *Dwelling.* The word "dwelling" as used herein shall be defined as a home constructed upon real estate owned by the qualified property owner or a mobile home, as defined in section 36-71(4) of the Code of Virginia, 1950, as amended, whether or not such real estate on which such mobile home is located is owned by the qualified property owner.
- (b) *Permanently and totally disabled.* A person is permanently and totally disabled if he is so certified as required in subsection (b) of section 7-19 and is found by the commissioner of the revenue to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

(2-13-78; P.C. Ord. No. 84-3, 7-25-84; P.C. Ord. No. 01-2, 1-10-01)

#### **Sec. 7-17. Exemption authorized.**

Real estate tax and mobile home exemption is provided for qualified property owners who are not less than sixty-five (65) years of age or determined to be permanently and totally disabled as provided in section 7-19 of this article and who are eligible according to the terms of this article. Persons qualifying for exemption are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

(4-12-76; 2-13-78; P.C. Ord. No. 84-3, 7-25-84; P.C. Ord. No. 01-2, 1-10-01)



### **Sec. 7-18. Administration of exemption.**

The exemption shall be administered by the commissioner of the revenue according to the general provisions contained in this article. The commissioner of the revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformity with the general provisions of this article, including the requirements of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this article. The commissioner of the revenue may require the production of certified tax returns and appraisal reports to establish income or financial worth. (4-12-76; 2-13-78; P.C. Ord. No. 01-2, 1-10-01)

### **Sec. 7-19. Requirements for exemption.**

Exemption shall be granted to persons subject to the following provisions:

- (a) The title of the property for which exemption is claimed is held or partially held on January first of the taxable year, by the person claiming exemption;
- (b) The person claiming exemption must, on December thirty-first of the year immediately preceding the taxable year, be sixty-five (65) years of age or older or be permanently and totally disabled as provided in section 7-16 of this article, and such disability must be certified by the social security administration, or if such person is not eligible for social security, such person must provide a sworn affidavit by two (2) medical doctors licensed to practice medicine in the state, to the effect that such person is permanently and totally disabled, as defined in section 7-16 of this article;
- (c) The dwelling on the property for which exemption is claimed must be occupied as the sole dwelling of the person claiming exemption;
- (d) The total combined income during the immediately preceding calendar year from all sources of the owner or owners of the dwelling living therein, and of the owners' relatives living in the dwelling shall not exceed twenty-three thousand two hundred fifty dollars (\$23,250.00); provided, that the first six thousand five hundred dollars (\$6,500.00) of income of each relative, other than spouse, of the owner or owners, who is living in the dwelling shall not be included in such total;
- (e) The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of the owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated shall not exceed fifty thousand dollars (\$50,000.00).

(4-12-76; 2-13-78; P.C. Ord. No. 80-1, 2-25-80; P.C. Ord. No. 85-1, 2-13-85; P.C. Ord. No. 4-90, 5-23-90; P.C. Ord. No. 01-2, 1-10-01)

### **Sec. 7-20. Claiming exemption.**

- (a) Annually, after January 1 but on or before April 1, of the taxable year, the person claiming an exemption must file a real estate tax exemption affidavit with the commissioner of the revenue. Nothing in this

article shall be construed to permit more than one (1) exemption even though a person may be both sixty-five (65) years of age or older and disabled. The commissioner of the revenue may adopt a procedure for late filing by first-time applicants or for hardship cases; said late filing shall be made within thirty (30) days of the deadline set forth herein.

(b) The affidavit shall set forth, in a manner prescribed by the commissioner of the revenue, the location, assessed value and tax on the property and the names of the related persons occupying the dwelling for which exemption is claimed, and that their combined income from all sources and the total combined net worth of the person claiming the exemption does not exceed the limits prescribed in subsections 7-19(d) and (e) above, respectively.

(c) If, after audit and investigation, the commissioner of the revenue determines that the person is qualified for exemption, the commissioner shall issue to the person a certificate which shall show the amount of the exemption from the claimant's real estate tax liability.

(d) Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein, or by any ordinance adopted hereafter, shall reduce or nullify any exemption for the then current taxable year and the taxable year immediately following.  
(4-12-76; 2-13-78; P.C. Ord. No. 14-92, 7-22-92; P.C. Ord. No. 01-2, 1-10-01)

#### **Sec. 7-21. Amount of exemption.**

(a) Persons qualifying for and claiming exemption shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land in the amount calculated in accordance with the following schedule:

##### **AMOUNT OF EXEMPTION NET WORTH RANGE**

Range of Income	0 to \$35,000	\$35,001 to \$50,000	\$50,001 to \$70,000	
0 to \$10,000	100%	75%	50%	
\$10,001 to \$17,000	80%	65%	40%	
\$17,001 to \$24,000	50%	40%	30%	
\$24,001 to \$32,000	25%	15%	10%	
Over \$32,000	0%	0%	0%	

(b) In no event shall the amount of the relief granted by this article VII to any person in any year exceed the greater of seven hundred fifty (\$750.00) or the relief received by that person in 2005.  
(4-12-76; 2-13-78; P.C. Ord. No. 80-1, 2-25-80; P.C. Ord. No. 85-1, 2-13-85; P.C. Ord. No. 4-90, 5-23-90; P.C. Ord. No. 01-2, 1-10-01; P.C. Ord. No. 06-03, 3-8-06)

#### **Sec. 7-22. Penalty for falsely claiming exemption.**

Any person who shall falsely claim the exemption provided for in this article shall pay to the treasurer one hundred ten (110) percent of such exemption. In addition, any person who shall falsely claim exemption provided for in this article shall be guilty of a misdemeanor and shall be punished by a fine not exceeding one

thousand dollars (\$1,000.00), or confinement in jail not exceeding thirty (30) days, either or both. (4-12-76; 2-13-78; P.C. Ord. No. 01-2, 1-10-01)

## **ARTICLE VIII.**

### **TRANSIENT OCCUPANCY TAX**

#### **Sec. 7-23. Definitions.**

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

*Commissioner of the revenue:* The commissioner of the revenue of the county or any of his duly authorized deputies or agents.

*Hotel:* Any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house or other lodging place within the county offering lodging for four (4) or more persons at any one time, and the owner and operator thereof, who, for compensation, furnishes lodging to any transients as hereinafter defined.

*Room or space rental:* The total charge made by any hotel or travel campground for lodging or space furnished any transient. If the charge made by such hotel or travel campground to transients includes any charge for services or accommodations in addition to that of lodging, and the use of space, then such portion of the total charge as represents only room and space rental shall be distinctly set out and billed to such transient by such hotel, or travel campground as a separate item.

*Transient:* Any natural person who, for any period of not more than thirty (30) consecutive days either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel or travel campground as hereinabove defined, for which lodging or use of space a charge is made.

*Travel campground:* Any area or tract of land used to accommodate two (2) or more camping parties, including tents, travel trailers or other camping outfits. (6-24-76)

#### **Sec. 7-24. Levy and rate.**

In addition to all other taxes of every kind, now or hereafter imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to two (2) percent of the total amount paid for room or space rental to any hotel or travel campground. (6-24-76)

#### **Sec. 7-25. Exceptions.**

No tax shall be payable hereunder on room or space rental paid to any hospital, medical clinic, convalescent home or home for the aged. (6-24-76)

#### **Sec. 7-26. Collection.**

Every person receiving any payment for room or space rental with respect to which a tax is levied under this article, shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room or space rental, at the time payment for such room or space rental is made. (6-24-76)

#### **Sec. 7-27. Reports.**

The person collecting any tax levied under this article shall make out a report upon forms, setting forth information as the commissioner of the revenue may prescribe and require, showing the amount of room or space rental charges collected, and the tax required to be collected, and shall sign and deliver the same to the commissioner of the revenue with a remittance of such tax to the county treasurer.

Such reports and remittances shall be made on or before the last day of the month following each calendar quarter and covering the amount of tax collected during the preceding calendar quarter. The first report must be filed not later than October 31, 1976. (6-24-76)

#### **Sec. 7-28. Interest and penalties.**

If any person shall fail to remit to the county treasurer the tax required to be collected and paid under this article, within the time and in the amount specified in this article, there shall be added to such tax by the commissioner of the revenue a penalty of five (5) percent and if the tax shall remain delinquent and unpaid for a period of one (1) month from the date the same is due and payable, there shall be in addition, added to such tax by the commissioner of the revenue, interest at the rate of one (1) percent per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due as provided in this article. (6-24-76)

#### **Sec. 7-29. Determination of tax due by commissioner of the revenue.**

If any person required to collect and remit the tax imposed by this article fails to file a statement and a remittance, or if the commissioner of the revenue has reasonable cause to believe that an erroneous statement has been filed, the commissioner of the revenue may proceed to determine the amount due the county and in connection therewith shall make investigation and take testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owed prior to any determination by the commissioner of the revenue. (6-24-76)

#### **Sec. 7-30. Cessation of business; report and tax due immediately.**

Whenever any person required to collect and pay to the county a tax under section 7-24, shall quit or otherwise dispose of his business, any tax under the provision of this article shall become immediately due and such person shall immediately make a report and pay the tax due. (6-24-76)

#### **Sec. 7-31. Commissioner of the revenue; other powers and duties.**

It shall be the duty of the commissioner of the revenue to ascertain the name of every person operating a hotel or travel campground in the county liable for the collection of the tax levied by section 7-24. The commissioner of the revenue shall have the power to adopt rules and regulations not inconsistent with the

provisions of this article for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied, and a copy of such rules and regulations shall be on file and available for public examination in the office of the commissioner of the revenue. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this article. (6-24-76)

**Sec. 7-32. Penalty.**

Any person violating or failing to comply with any of the provisions of this article shall, upon conviction thereof, be fined not more than one thousand dollars (\$1,000.00), or may be imprisoned for a period not exceeding thirty (30) days or punished by both such fine and imprisonment. Such conviction shall not relieve any such person from the payment, collection or remittance of taxes, penalties and interest imposed by or provided for in this article. (6-24-76)

**ARTICLE IX.**

**SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL, FOREST OR OPEN SPACE  
REAL ESTATE**

**Sec. 7-33. Legislative findings.**

The county finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within its boundaries is in the public interest and having heretofore adopted a land use plan, hereby ordains that such real estate shall be taxed in accordance with the provisions of article 4 of chapter 32 of title 58.1 of the Code of Virginia and of this article. (6-27-77; 2-73-78; amended for recodification, 1987)

**Sec. 7-34. Application by property owner.**

(a) The owner of any real estate meeting the criteria set forth in sections 58.1-3230 and 58.1-3233 of the Code of Virginia may apply to the commissioner of the revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in section 58.1-3236 of the Code of Virginia. Such application shall be filed by the property owner on or before November 1 preceding the tax year for which such adjustment is sought; provided, however, that in any year in which a general reassessment is being made, the property owner may submit such application until thirty (30) days have elapsed after his reassessment notice is mailed by the county, or such November 1 preceding such tax year, whichever is the later, on forms provided by the state department of taxation and supplied by the commissioner of the revenue and shall include such additional schedules, photographs and drawings as may be required by the commissioner of the revenue. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located. An application shall be submitted whenever the use of acreage of such land previously approved changes.

(b) Notwithstanding paragraph (a) above, late applications may be filed within no more than sixty (60) days after the filing deadline specified herein, upon the payment of the late filing fee provided in this article.

(c) A separate application shall be filed for each parcel on the land book.

(6-27-77, 2-73-78; P.C. Ord. No. 78-B, 70-70-78; P.C. Ord. No. 83-7, 7-11-83; amended for recodification, 1987)

### **Sec. 7-35. Application fees and late filing fee.**

Nonrefundable application fees in accordance with the following schedule shall accompany all applications:

(a) A fee of sixty dollars (\$60.00) per parcel shall be required for each application.

(b) The same fee as provided in paragraph (a) of this section 7-35 shall be required for each subsequent application.

(c) Each owner of real estate having made initial application under section 7-34(a) for the classification, assessment and taxation of such property on the basis of its use shall submit an application to the commissioner of the revenue for revalidation on or before date on which the last installment of property tax prior to the effective date of the assessment is due, December 5, 1992, and on or before December 5 of every sixth year thereafter; and, in addition, the commissioner of the revenue on each revalidation date shall collect the same fee as provided in paragraph (a) of this section 7-35 from each owner of real estate who filed his initial application at least six (6) years prior to each such revalidation date.

(d) A fee of ten dollars (\$10.00) late filing fee shall be required for each application filed after the filing deadline.

(Amended for recodification, 1987; P.C. Ord. No. 7-92, 4-22-92; P.C. Ord. No. 20-92, 12-16-92; P.C. Ord. No. 02-15, 12-11-02)

### **Sec. 7-36. Determination of use value by the commissioner of the revenue.**

(a) Promptly upon receipt of any application, the commissioner of the revenue shall determine whether the subject property meets the criteria for taxation hereunder. If the commissioner of the revenue determines that the subject property does meet such criteria, he shall determine the value of such property for its qualifying use as well as its fair market value.

(b) In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the commissioner of the revenue may request an opinion from the commissioner of agriculture and commerce; in determining whether the subject property meets the criteria for "forest use" he may request an opinion from the director of the department of conservation and economic development; and in determining whether the subject property meets the criteria for "open space use" he may request an opinion from the director of the commission of outdoor recreation. Upon the refusal of the commissioner of agriculture and commerce, the director of the department of conservation and economic development or the director of the commission of outdoor recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with the standards set forth by the respective director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. If the court finds in his favor it may issue an order which shall serve in lieu of an opinion for the purposes of this article.

(6-27-77; 2-73-78; amended for recodification, 1987)

### **Sec. 7-37. Method of valuation.**

(a) In valuing qualifying real estate for purposes of taxation the commissioner of the revenue shall consider:

- (1) Personal knowledge, judgment and experience as to value of real estate in agricultural, horticultural, forest or open space use;
- (2) Available evidence of agricultural, horticultural, forest or open space capability; and
- (3) The recommendations of value of such real estate as made by the state land evaluation advisory committee.

(b) In determining the total area of real estate actively devoted to agricultural, horticultural, forest or open space use, there shall be included the area of all real estate under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities.

(c) Real estate under the farmhouse, homes, or other structures not related to such qualifying use shall be excluded in determining such total qualifying area as follows:

- (1) An area of twenty thousand (20,000) square feet or such other larger area under or around the farmhouse or home that is fenced in or otherwise designated as yard, etc., in conformance with other residential properties and used in connection therewith, shall be excluded.
- (2) Any area under, adjacent, adjoining or otherwise used in connection with other structures not related to such qualifying use shall be excluded.

(d) All structures which are located on real estate in qualifying agricultural, horticultural, forest or open space use and the farmhouse or home or any other structure not related to such special use and the real estate on which the farmhouse or home or such other structure is located, together with the additional real estate used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other real estate in the county.

(6-27-77; 2-73-78; amended for recodification, 1987)

### **Sec. 7-38. Use value and fair market value placed on land book.**

The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the treasurer, and the tax for the next succeeding tax year shall be extended from the use value. (6-27-77; 2-13-78; amended for recodification, 1987)

### **Sec. 7-39. Roll-back taxes.**

(a) There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under the Code of Virginia, section 58.1-3237, upon any property as to which the use changes to a nonqualifying use.

(b) If at any time the zoning of property taxed under the provisions of this article is changed to a more intensive use, other than another agricultural zone, at the request of the owner or his agent, such property shall not be eligible for land use assessment for the years such more intensive zoning is effective and for three (3) years thereafter if rezoned to agricultural zoning. However, it shall not be subject to roll-back taxes until a change in use occurs. When change in use occurs, such owner shall be subject to roll-back taxes for those years the property was taxed in accordance with its use.

(c) If real estate annexed by a city and granted use value assessment and taxation becomes subject to roll-back taxes, and such real estate likewise has been granted use value assessment and taxation by the county prior to annexation, the city shall collect roll-back taxes and interest for the maximum period allowed under this section and shall return to the county a share of such taxes and interest proportionate to the amount of such period, if any, for which the real estate was situated in the county.  
(6-27-77; 2-13-78; P.C. Ord. No. 83-7, 7-11-83; amended for recodification, 1987)

#### **Sec. 7-40. Use changes to be reported; liability for failure to report or misstatement.**

(a) The owner of any real estate liable for roll-back taxes shall, within sixty (60) days following a change in use, report such change to the commissioner of the revenue or other assessing officer on such forms as may be prescribed. The commissioner shall forthwith determine and assess the roll-back tax, which shall be paid to the treasurer within thirty (30) days of assessment. On failure to report within sixty (60) days following such change in use or failure to pay within thirty (30) days of assessment such owner shall be liable for an additional penalty equal to fifty (50) percent of the amount of the roll-back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of 0.83 percent of the amount of the roll-back tax, interest and penalty, for each month or fraction thereof during which the failure continues.

(b) Any person making a material misstatement of fact in any application filed pursuant hereto shall be liable for all taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the county, then he shall be further assessed with an additional penalty of one hundred (100) percent of such unpaid taxes.  
(6-27-77; 2-73-78; amended for recodification, 1987)

#### **Sec. 7-41. Separation of part of real estate assessed under article.**

The separation or split-off of a part of the real estate which is being valued, assessed and taxed under this article, either by conveyance or other action of the owner of such real estate, shall be reported to the commissioner of the revenue within sixty (60) days, and shall subject the remaining real estate or the portion thereof so separated to liability for the roll-back taxes applicable thereto. Notwithstanding the foregoing and in all events, such separation or split-off of parcels shall not subject any such real estate to roll back taxes and shall not impair the right of either the remaining real estate or each of the parcels so split-off to continue to qualify for such valuation, assessment and taxation under this article, provided it meets the minimum acreage requirements and other applicable conditions of this article and such qualification is timely reported to the commissioner of the revenue.

(6-27-77; 2-73-78; amended for recodification; 1987; P.C. Ord. No. 7-92, 4-22-92; P.C. Ord. No. 99-6, 5-26-99)



**Sec. 7-42. Contiguous real estate located in more than one locality.**

Where contiguous real estate in agricultural, horticultural, forest or open space use in one (1) ownership is located in more than one (1) taxing locality, compliance with the minimum acreage or gross sales requirements shall be determined on the basis of the total area of such real estate and not the area which is located in this county. (6-27-77, 2-73-78; amended for recodification, 1987)

**Sec. 7-43. Removal of parcels from program if taxes delinquent.**

If on June 1 of any year the taxes for any prior year on any parcel of real property which has a land use assessment are delinquent, the treasurer shall send notice of that fact and the general provisions of this section to the property owner by first class mail. If after sending such notice, such delinquent taxes remain unpaid on the immediately following November 1, the treasurer shall notify the commissioner of the revenue who shall remove such parcels from the land use program.  
(Amended for recodification, 1987)

**Sec. 7-44. Taking of real estate assessed under this article by right of eminent domain.**

The taking of real estate which is being valued, assessed and taxed under this article by right to eminent domain shall not subject the real estate so taken to the roll-back taxes herein imposed. (6-27-77; 2-13-78)

**Sec. 7-44.1. Provisions of Title 58.1 applicable *mutatis mutandis*.**

The provisions of title 58.1 of the Code of Virginia applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation hereunder *mutatis mutandis* including, without limitation, provisions relating to tax liens. Boards of Equalization and the correction of erroneous assessments, and for such purposes the roll-back taxes shall be considered to be deferred real estate taxes.  
(6-27-77, 2-13-78; amended for recodification, 1987)

**ARTICLE X.**

**DELINQUENT TAXES**

**Sec. 7-45. Reserved.**

**Editors Note:** P.C. Ord. No. 97-11, adopted July 23, 1997, amended the Code by repealing § 7-45 in its entirety. Former § 7-45 pertained to penalty and interest on delinquent taxes, and derived from P.C. Ord. No. 80-2, adopted April 14, 1980.

**ARTICLE XI.**

**COAL OR GASES SEVERANCE TAX**

**Sec. 7-45.1. Imposition of tax.**

A license tax authorized by Virginia Code Annotated Section 58.1-3712, as amended, is hereby levied upon all producers severing or extracting coal or gases from lands lying situate within Rockingham County, Virginia, as hereinafter provided.  
(P.C. Ord. No. 82-1, 1-11-82; amended for recodification, 1987)

#### **Sec. 7-46. Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them:

*Gross receipts.* The fair market value measured at the time such coal or gases are utilized or sold for utilization in Rockingham County, Virginia, or at the time they are placed in transit for shipment from Rockingham County, Virginia. The term "gross receipts" shall include only those receipts derived from property located within this county and shall not include any receipts arising from the sale or other disposition of coal or gases extracted prior to the required licensing date described in section 7-50 hereof.

*Owner.* The owner of legal or equitable interest in said coal or gases at the time of severance.

*Person.* Any person, firm, concern, receiver, receivers, trustee, executor, partner or partnership, administrator, agent, institution, association, company, corporation and persons acting under declaration of trust.

*Producer.* Every "person," as defined in this article, engaged in the business of "severing" coal or gases from the earth in Rockingham County, Virginia, including any "owner" so engaged.

*Severed, severing and severance.* The taking from the land, earth or soil situate in Rockingham County, Virginia, any coal or gases in any manner whatsoever.  
(P.C. Ord. No. 82-1, 1-11-82)

#### **Sec. 7-47. Rate of taxation.**

The license tax herein adopted shall be at the rate of one per cent of the gross receipts from the sale or sales of coal or gases severed or extracted from Rockingham County, Virginia.  
(P.C. Ord. No. 82-1, 1-11-82)

#### **Sec. 7-48. Keeping of records, filing of returns and payment of tax.**

Except as otherwise provided in this article, the keeping of records, the filing of returns required herein and the payment of said taxes shall be by the producer engaged in the business of severing said coal or gases, whether it be the owner of the soil or any other person.

- (a) Returns shall be filed with the commissioner of the revenue of this county on the twentieth day of each month, for the preceding calendar month stating the quantity (tonnage or m.c.v.) of coal or gases, seams or sands mined, and gross receipts from sale of coal or gases. Such returns shall be accompanied by a statement under oath of the completeness and accuracy of the return as filed.
- (b) Taxes due on the gross receipts shown by such returns shall be payable to the treasurer on or before the due date of the return for each calendar month.

(c) (1)

Each producer of such coal or gases and any common carrier which transports such coal and/or gases, or any company owning, operating, or using a pipeline by which gases produced in said county are transmitted to a point or points outside the county to a purchaser or purchasers thereof, shall maintain records showing the source, quantity, and gross receipts of coal and gases which they have produced and transported, respectively.

(2) Each such producer, carrier, or pipeline owner, operator or user shall make such records available for examination by the commissioner of the revenue of this county, or his authorized agents, at its office or offices where such records are usually kept.

(P.C. Ord. No. 82-1, 1-11-82)

**Sec. 7-49. Reserved.**

**Sec. 7-50. License period.**

Any producer engaging in the severance of coal or gases from lands situate in Rockingham County, Virginia, shall apply to the commissioner of the revenue of this county for a license on or before April 1, 1982, or on or before beginning severance, whichever is later. Such license shall be effective only for the calendar month in which issued, with the license tax for that month to be paid within the time prescribed by this article.

Such license for any month shall expire at the close of each calendar month unless renewed by the filing of reports and the payment of tax as set forth herein whereupon it shall be automatically renewed for the succeeding calendar month subject to the payment prescribed.

(P.C. Ord. No. 82-1, 1-11-82)

**Sec. 7-51. Interest.**

Interest shall accrue at the rate of ten (10) per cent per annum until paid on any tax not paid when due, subject to any limitations otherwise prescribed by law.

(P.C. Ord. No. 82-1, 1-11-82; amended for recodification, 1987)

**Sec. 7-52. Validity; severability.**

If any section, clause, sentence, phrase or word of this article is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining sections of this article which shall remain in full force and effect.

(P.C. Ord. No. 82-1, 1-11-82)

**ARTICLE XII.**

**GROSS RECEIPTS TAX**

**Sec. 7-53. Tax imposed.**

There is hereby imposed and levied upon every telephone, telegraph, heat, light and power company

within the county, as defined by Chapter 26, Title 58.1, of the Code of Virginia, a license tax equal to one-half of one percent of the annual gross receipts derived from such business in the county.  
(P.C. Ord. No. 84-1, 1-9-84)

**Sec. 7-54. Definition.**

*Gross receipts.* Shall mean the gross receipts derived from business within the county included in the total gross receipts utilized by the State Corporation Commission in making assessments under Section 58.1-2633 of the Code of Virginia; but shall exclude receipts derived from sales to federal, state and local governmental units.  
(P.C. Ord. No. 84-1, 1-9-84)

**Sec. 7-55. When receipts ascertained.**

Gross receipts shall be ascertained as of the 31st day of December of each year, and the tax shall be based on receipts for the immediately preceding twelve months.  
(P.C. Ord. No. 84-1, 1-9-84)

**Sec. 7-56. When tax assessed.**

The tax due hereunder shall be assessed on the first day of January of each year; based on the gross receipts ascertained on the immediately preceding December 31st.  
(P.C. Ord. No. 84-1, 1-9-84)

**Sec. 7-57. When tax due and payable.**

The tax assessed hereunder shall be due and payable to the treasurer of Rockingham County on or before the first day of June in the year in which it is assessed.  
(P.C. Ord. No. 84-1, 1-9-84)

**Sec. 7-58. Penalty.**

Any company, person or corporation failing to pay such taxes into the county treasury within the time herein prescribed shall incur a penalty thereon as provided by Section 58.1-3915 of the Code of Virginia, and interest thereon, as provided by Section 58.1-3918 of the Code of Virginia.  
(P.C. Ord. No. 84-1, 1-9-84)

**Sec. 7-59. Reserved.**

**ARTICLE XIII.**

**TANGIBLE PERSONAL PROPERTY TAX EXEMPTIONS**

**Sec. 7-59.1. Exemption of all household goods and personal effects.**

All of the classes of household goods and personal effects shown and described in section 58.1-3504,

and its predecessor section 58-829.1, of the Code of Virginia, 1950, as amended are hereby exempt in whole from taxation.

(P.C. Ord. No. 96-14, 9-25-96)

**Sec. 7-60. Tangible personal property tax exemptions.**

The following classifications are hereby exempted from the imposition of the tangible personal property tax of the county:

- (a) Horses, mules and other kindred animals.
- (b) Cattle.
- (c) Sheep and goats.
- (d) Hogs.
- (e) Poultry.
- (f) Grains and other feeds used for the nurture of farm animals.
- (g) Grain, tobacco and other agricultural products in the hands of a producer.

(P.C. Ord. No. 84-2, 5-9-84)

**ARTICLE XIV.**

**TAX ASSESSMENT AND  
PAYMENT TIME, PENALTIES AND RETURNS**

**Sec. 7-61. Assessment of taxable property.**

All taxable real estate, all taxable coal and other mineral lands, and all taxable tangible personal property and the tangible personal property of public service corporations, except rolling stock of corporations operating railroads, and also machinery and tools and the capital of merchants shall be assessed as of January 1 of each year.

(P.C. Ord. No. 6-89, 9-13-89)

**Sec. 7-62. Payment of taxes on real estate.**

The payment of taxes on real estate shall be in equal installments on June 5 and December 5.

(P.C. Ord. No. 6-89, 9-13-89)

**Sec. 7-63. Payment of taxes on personal property, etc.**

The payment of taxes on tangible personal property, the capital of merchants, and machinery and tools shall be on December 5.

(P.C. Ord. No. 6-89, 9-13-89)

**Sec. 7-64. Penalty for Failure to Pay Taxes by June 5 and December 5.**

Any person failing to pay the county levies on or before June 5 or December 5, as required, shall incur a penalty thereon of ten (10) per cent, which shall be added to the amount of taxes or levies due from such taxpayer. The penalty shall in no case exceed the amount of the tax due.

Interest shall commence on the first day following the day such taxes are due at the rate of ten (10) per cent per year, and for the second and subsequent years of delinquency.

Penalty and interest for failure to file a return or to pay a tax shall not be imposed if such failure was not the fault of the taxpayer. The treasurer shall make determinations of fault relating exclusively to failure to pay a tax, and the commissioner of the revenue shall make determinations of fault relating exclusively to failure to file a return.

The commissioner of the revenue may grant an extension of time for the filing of local tax returns for a period not to exceed ninety (90) days whenever good cause exists. The commissioner of the revenue shall keep a record of every such extension. If any taxpayer who has been granted an extension of time for filing his return fails to file his return within the extended time, his case shall be treated the same as if no extension had been granted.

(P.C. Ord. No. 6-89, 9-13-89)

**Sec. 7-65. Filing of returns.**

The annual returns of taxable tangible personal property used primarily for business purposes, machinery and tools and the capital of merchants shall be filed by May 1 of each year with the commissioner of the revenue. Further, an annual return of taxable tangible personal property shall be filed by May 1 of each year with the commissioner of the revenue by all taxpayers owning non-business related motor vehicles only if a motor vehicle has been acquired or disposed of in the immediately prior calendar year. Willful failure or refusal to file such returns at the time required herein or for making false statements with intent to defraud in such returns may be punishable by criminal penalties prescribed by general state law for:

- (a) A class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is one thousand dollars (\$1,000.00) or less; or
- (b) A class 1 misdemeanor if the amount of the tax lawfully assessed in connection with the return is more than one thousand dollars (\$1,000.00). Notwithstanding any provisions to the contrary, a penalty of ten dollars (\$10.00) or ten (10) percent of the tax assessable, whichever is lesser, shall be paid for filing a local tax return after May 1, or for the failure to file such return; in no event shall such penalty exceed the total tax due after reduction for state tax relief.

(P.C. Ord. No. 6-89, 9-13-89; P.C. Ord. No. 01-1, 1-10-01)

**Sec. 7-66. Other classifications of tangible personal property for taxation.**

- (a) The items of property set forth below are each declared to be a separate class of property and

shall constitute a classification for local taxation separate from other classifications of tangible personal property.

- (1) Privately owned motor homes as defined in section 46.2-100, Code of Virginia, 1950, as amended, that are used for recreational purposes.

- (b) The board of supervisors may levy a tax on the property enumerated in subsection (a) at different rates for the tax levied on other tangible personal property, provided however that the rate of taxation and assessment established for shall not exceed that applicable to the general class of tangible personal property.

- (c) The establishment of a separate classification for assessment and rate for the items listed in subdivision (1) shall be effective until December 31, 2001.  
(P.C. Ord. No. 00-15, 8-23-00)

#### **Sec. 7-67. Payment of administrative costs, etc.**

There is hereby imposed upon each person chargeable with delinquent taxes or other delinquent charges owed to the county, fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for. The attorney's or collection agency's fees shall not exceed twenty (20) percent of the taxes or other charges so collected. The administrative costs shall be in addition to all penalties and interest, and shall not exceed thirty dollars (\$30.00) for taxes or other charges collected subsequent to thirty (30) or more days after notice of delinquent taxes or charges pursuant to Virginia Code § 58.1-3919 or its successor statute but prior to the taking of any judgment with respect to such delinquent taxes or charges, and thirty-five dollars (\$35.00) for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be one hundred fifty dollars (\$150.00) or twenty-five (25) percent of the cost, whichever is less; however, in no event shall the fee be less than twenty-five dollars (\$25.00).

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under Virginia Code § 58.1-3980 or its successor statute, so long as the appeal is filed within 90 days of the date of the assessment, and for thirty (30) days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill that has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.  
(P.C. Ord. No. 04-09, 8-25-04)

#### **Secs. 7-68, 7-69. Reserved.**

### **ARTICLE XV.**

#### **TECHNOLOGY ZONES**

#### **Sec. 7-70. Purpose.**

The county finds that the development of its industrial tax base may require the use of incentives to attract investment, and determines that the most appropriate method of offering incentives for the areas described below is to create technology zones in those areas, as authorized by section 58.1-3850 of the Code of Virginia, 1950, as amended. The board of supervisors believes that establishment of the zones will encourage further investment by business and industry currently located, or which may locate, in the county in an effort to maintain a strong viable economy, which will, in turn, benefit the welfare of the citizens of the county. (P.C. Ord. No. 01-13, 7-25-01; P.C. Ord. No. 05-08, 7-13-05)

#### **Sec. 7-71. Definitions.**

For the purposes of this article, the following words and phrases shall have the following meanings, unless clearly indicated to the contrary:

*Economic development policy.* The term economic development policy shall mean the policy adopted by the board of supervisors to promote technological advancement through new investments in machinery and tools and tangible personal property.

*Qualified zone business.* The term qualified zone business shall mean a business that incorporates technological advancements in the construction of or addition to facilities within the boundaries as set forth in section 7-73 in accordance with the requirements as set forth in the county's economic policy in effect at the time of the applications required in section 7-74.

*Technological advancements.* The term technological advancement shall mean those improvements in machinery and tools and tangible personal property included in new construction or additions that increase the productivity of machines and eliminate manual operations. (P.C. Ord. No. 01-13, 7-25-01; P.C. Ord. No. 05-08, 7-13-05)

#### **Sec. 7-72. Administration.**

The administrator of the technology zones shall be the county administrator or his designee. The administrator shall implement the economic development policy established by the board as it pertains to the benefits which accrue within each zone. (P.C. Ord. No. 01-13, 7-25-01; P.C. Ord. No. 05-08, 7-13-05)

#### **Sec. 7-73. Boundaries.**

(a) *South Fork Technology Zone.* The South Fork Technology Zone shall be located in an area of the county bounded on the north and west by the South Fork of the Shenandoah River and generally on the east and south by Island Ford Road, Berrytown Road, South Branch Road, and Eastside Highway. The zone includes the following tax map parcels (as depicted on the county official tax maps on July 6, 2001):

130(3)A	130(3)B	130(7)1
130(7)2	130(7)3	130(8)1
130(8)1A	130(8)2	130(8)3
130(8)4	130(8)5	130(8)6
130(8)7	130(8)8	130(9)1
130(9)2	130(9)2A	130(9)2A1
130(9)2A2	130(9)2B	130(9)2B1



130(9)2C	130(A)45	130(A)46
130(A)46A	130(A)47	130(A)48
130(A)49	130(A)50	130(A)50A
130(A)50B	130(A)51	130(A)52
131(2)5	131C(1)1	143(1)2B
143(3)1	143(3)2	143(A)16
143(A)16B	143(A)16C	143(A)17
143(A)17A	143(A)66	143(A)66A
143(A)67A	143(A)67A1	143(A)68
143(A)69A	143(A)75A	143(A)76
143(A)76A	143(A)76B1	143(A)76B2
143(A)76C	143(A)77	144(1)3
144(A)1	144(A)2	144(A)2A

(b) *Bridgewater Aviation Technology Zone.* The Bridgewater Aviation Technology Zone shall be located in an area of the county bounded generally on the north by North River, on the west by U.S. Route 42, on the east by U.S. Route 11 and on the south by the Augusta County line. The zone includes the following tax map parcels (as depicted on the county official tax maps on July 1, 2005):

136(A)89	136(A)89A
137(A)33	137(A)36

(P.C. Ord. No. 01-13, 7-25-01; P.C. Ord. No. 05-08, 7-13-05

**Sec. 7-74. Economic development grant program.**

Qualified technology businesses may apply to the industrial development authority of the county for the economic development grant program as established by the county in the economic development policy.  
(P.C. Ord. No. 01-13, 7-25-01; P.C. Ord. No. 05-08, 7-13-05